G. R. S. IX-5]

Previous references. 1892

~~191~~

(LR)

Later references.

File No. 60-1892

Serial Nos. 1-5

GENERAL AND REVENUE SECRETARIAT.

(90)

Serial Nos. 1-5

Major ~~Part~~ B for

SUBJECT.

Complaint of Ramabhatta and others of Arkalgud taluk re. levy of Neersaradi on their godi village.

W D 88—GPB—50,000—24-7-16

Communicated

Revenue Survey Department.-

GOVERNMENT OF MYSORE

10

-Notification

No. 198. The 9th February 1870

The following revised Survey Guar=antee is applicable to the talooks, in the Province of Mysore, already brought under the operation of the Survey Settlement, and is published for general information, in supersession of all Guarantees previously pro=mulgated

"By Order"

(Signed) R. A. Cole

Offg. Secretary

Mysore Government Guarantee.

Notice is hereby given to the occu=pants and cultivators of Government lands in the villages of the ---- ——— Talook, in which the Survey Rules have

have been promulgated, that the rates of assessment introduced by the Revenue Survey in the year ....., are guaranteed as follows:—

I. The assessment now imposed by the Revenue Survey on all dry crop lands, and on lands watered solely from wells, will not be raised for ... years, viz., from the year ..... to .....

II. During this period dry crop land which may be converted into wet crop solely at the cost of occupiers or cultivators, will not be subjected to any extra assessment whatever, nor will any extra tax "bâb" or "Patti" be imposed on account of fruit or other trees planted hereafter by occupiers or cultivators, or on account of superior crops being grown.—

III. If a well is dug by the cultivator, or a water course (Kálvé) made from a stream the water of which is not the produce of a work constructed at the expense of Government, no additional assessment will be imposed

IV Government reserves the right of prohibiting wells being dug, or water courses (Kálvés) being made when

they interfere with the storage of the water in a work constructed by Government. This right of prohibition may be enforced in relation to any particular work under the orders of the Chief Commissioner on the representation of the Irrigation De-partment

V. If Government afford an additional supply of water by the construction of new works or by the improvement of existing works, the right of imposing an additional assessment upon land benefitting by the increased supply of water, is reserved to Government.

VI. It is imperative on the owners and occupiers of land lying under tanks and works, the property of Government, other than those under the direct management of the Irrigation Department, to maintain the up-keep of such tanks and works after they have been brought up to standard. In case such up-keep shall not be duly maintained, it shall be competent to Government to maintain the up-keep of such tanks and works, and the cost of the same shall be rateably distributed amongst the ryots and inamdars according to the survey valuation of

their respective holdings, and such amount shall be recovered as a regular revenue demand.

VII. When small tanks (or Guntés) included within the boundaries of occupied dry crop Survey numbers, shall be restored by the occupiers or cultivators of such numbers, no additional assessment will be imposed during the currency of this settlement, i.e. for ——— years from the year — to —.

VIII. The collection of grain levies ("Atya") by Potéls and Shánbhógs is abolished by the Survey Settlement, but the existing practice of payment of such grain levies to minor village servants, thalári thóti, kirgánti, &c., is not interfered with by the Survey Settlement.

Forests and Woods.

IX In Government reserved forests the disposal of all wood of any description, and the grazing right, is vested in the Forest Department.

X. To each village a certain portion of land is assigned at the Survey Settlement as free grazing land for common use. Excepting the (9) nine

reserved descriptions of timber, according to the list in the margin, all wood in these common lands is reserved for the use of the villagers under such rules as may from time to time be issued by the Chief Commissioner. Timber of the reserved kinds in these common lands shall be at the sole disposal of the Forest Department.

Honnay.
Lack-tree
Nandi.
Wild Jack.
Poon.
Karáchi.
Teak
Saasi. } Blackwood
Abnus }
Sandalwood.

XI In the case of land already occupied at the time of the Survey Settlement, or taken up for occupation at, or after, that settlement, all wood shall be made over to the occupant on such terms as the Settling Officer may arrange, excepting the (9) nine reserved descriptions mentioned in the preceding paragraph. The disposal of the wood of these reserved kinds shall be vested in the Forest Department up to one year from the date of the settlement, or from the date of the Survey pillars being taken up; if taken up after the settlement, should the Forest Department not remove the wood

within the above mentioned period of one year, it shall, excepting sandalwood, become the exclusive property of the occupant, to whom also any wood hence forward growing in the Survey number in question, excepting sandalwood, shall exclusively belong.

XII. In all unoccupied assessed or unassessed lands trees of the (9) nine reserved kinds are the exclusive property of Government; but trees of the unreserved kinds may be used by the general public under the provisions of the Forest Rules.

Local Funds.

XIII. As the plough tax and all extra cesses on land of whatever kind, have been absorbed in the revised assessment of the Revenue Survey, the Government of Mysore will impose for the full term of this settlement, on all land, in addition to the Survey assessment, one anna in each rupee of such assessment (according to the Survey valuation of each ryot's holding), which will be devoted to the construction and repairs of roads, to educational purposes, and to such other local objects as

as may be deemed necessary.

XIV. On all wet crop lands an additional anna in each rupee shall be imposed, which shall be devoted exclusively to repairs, improvements and reconstruction of works of irrigation, but not to maintenance, except to tanks and works, the charge of which is taken by the Irrigation Department.

XV All inam lands will pay local fund and Irrigation cess according to their Survey valuation, or in the absence of this, on the recorded value of the inam.

XVI Káyemgutta and Sarvamán-yem villages shall pay local fund at the rate of one anna in the rupee, the former at the fixed káyemgutta rent, and the latter on the recorded value of the inam

"By Order of the Chief Commissioner

(Signed) W. C. Anderson

Survey & Settlement Comr.

Compared

General Circular No. 9. of 1872-73.

To

— The Commissioners of Divisions,

Dated the 3rd February 1873.

The following rules are published for guidance as to the mode of keeping the accounts and utilizing the proceeds of the Irrigation (Local) Cess, and will be carefully acted upto till further orders.

Irrigation (Local) Cess.

I. The amount of the Cess levied on the lands irrigated by each Tank will be entered annually in a Talook Kowar* list, which will shew the number of the Tank, the Series to which it belongs, the names of the villages contributing to the Cess, the balance at credit of the fund of such Tank from the previous year, the Expenditure during the year, and the balance at credit at its close.

*vide Statement appended.

Where Tanks are numerous in any Talook, a separate list will be prepared for each Hobli or Magani.

II. The Calookwar lists will be carefully examined and checked annually in the District office, and an abstract return for the District, giving the totals for each Calook Separately, will be furnished with the Annual Report of each District to the Commissioner of the Division.

III - The Proceeds of the Cess will be held available — (1) to aid in the repair or improvement of the bund or Masonary works of the Tank, from the lands irrigated by which it has been levied; (2) to be applied to the same object in the Case of neighbouring Tanks in the Series to which such Tank belongs, where the latter is one of a Series; and (3) to be apportioned by the Deputy Commissioner to any General purpose Connected with the irrigation works of the District to which, he is of opinion, the funds of each Tank should be required to Contribute.

The application of the Cess will, however, be Strictly made in the order Stated above; and it will be borne in mind that the Tank of which it forms the fund has the first Claim on it, so far as its requirements really demand assistance from it.

IV. Disbursements from the amount of the Cess at Credit of each Tank will be made under the authority of the Deputy Commissioner in the usual way, and it will be his duty to make such enquiries as are necessary to satisfy him that such Disbursement in each case is really required and to ensure the Sanctioned outlay being strictly applied to the purpose for which it is allotted.

V - Irrigation Cess levied from wet Cultivation which is not watered from tanks or their works, will be retained in deposit at the Credit of the village Contributing thereto till orders are passed for its disposal. If such Cess can be utilized in any

any project for improving the
the water supply of the villages
Contributing to it, a report what
effect should be made for the
Chief Commissioner's information

W Ellis

Esq
28

Statement Shewing the Irrigation Cess levied and disbursed in the ..... Taluk
(18.)
During the Year 1872-73

Hobli or Magani.	Number	Bank		Names of Villages Contributing the Cess	Amount of the Cess					
		No.	Name		Balance of Credit on 31st March 1872	Collected during 1872-73	Total	Expended during 1872-73 On Irrigation Works	On Service Cuts	On Supervision & Inspection Works	Total	Balance at credit on 31st March 1873

"By order"
Signed/ J. Buckle.
Offg Secretary

From the Secretary to the Government of India, To the Chief Commissioner of Mysore—Foreign Department, Revenue, No. 210, R, dated Fort William, 27th August 1874.

In reply to your Officiating Secretary's letter No. 1777—42, R, dated 3rd June last, I am directed to state that the Honorable the President in Council sanctions your proposal that the irrigation cess hitherto levied on wet crop lands in Mysore shall be abolished, and that for it shall be substituted the arrangements recommended in your 17th and 18th paragraphs, on the understanding that a sufficient assignment will be made from the enhanced land revenue to cover the charges which the irrigation cess was designed to meet.

No. 4469—Rev. 297, dated Bangalore, 21st September 1874.

Order thereon.—Ordered, that a copy of the foregoing letter and of that to which it is a reply be forwarded to the Survey Commissioner with a request that he will submit for the Chief Commissioner's approval, at as early a date as possible, the amendment rendered necessary in the Survey guarantee under the head of "Local Funds" consequently on the adoption of the measure now sanctioned.

2. The amendment should state that the irrigation cess having been abolished as a separate levy, its incidence will hereafter merge in the ordinary assessment of wet lands, and that, at the settlement of each taluk, a lump sum equivalent, excepting in the case of the Malnad taluks, to the amount representing the cess that has so merged in the assessment, shall be set apart by the Settlement Officer from the annual revenue of the taluk to form the "District Irrigation Fund," which will be administered by the District Committee in the same way as the ordinary Local Fund.

In the case of the Malnad Taluks, the sum to be so allotted will be limited to such portion of the actual equivalent of the cess as may be fairly needed for the purpose, in connection with the artificial works in the taluk, for which the maintenance of a District Irrigation Fund is proposed. The sum, whatever the amount, so allotted at the settlement will remain as the fixed allotment for this purpose during the currency of the settlement.

3. The course to be taken with regard to the irrigation cess now leviable in the taluks already settled will require special consideration, and the Survey Commissioner is requested to suggest the measures he would propose regarding it.

4. With respect to the case of inamdars and kayamgutta and jodidars, it may fairly be a question how the change now sanctioned should affect them. The principle has been already laid down that these classes shall pay local cesses precisely as ordinary ryots, and as the measure under consideration merely alters the mode of realizing and allotting the cess, it does not necessarily affect that principle or the rules heretofore in force for its application, so far as the said classes are concerned. The cess may therefore continue to be levied from these classes as heretofore, and its amount can be paid over to the District Irrigation Fund, if that course is deemed fitting.

5. The allotment made by the Settlement Officer will be deducted from the revenue of the taluk and transferred to the credit of the District Committee under the head of "District Irrigation Fund." The Chief Commissioner believes that, as the allotment is to be a lump sum, this can be arranged, without difficulty, by the District Officers in communication with the Deputy Accountant General.

6. On the receipt of the Survey Commissioner's reply, the requisite orders will be passed to give effect to the measure under consideration.

H. WELLESLEY,
Offg. Secretary.

To—The Survey and Settlement Commissioner.

'who look on it as an extra imposition, and very differently to what they would do if the amount 'was included in the ordinary land revenue. I would suggest the advisability of abolishing this cess. 'The amount of it need not be a dead loss to the State, either in the case of villages already settled 'or to be settled for the future. The incidence of this cess has always been taken into account in 'estimating the future revenue of a taluk under settlement, and the non-existence of this cess would 'be taken into account in fixing the revenue of taluks for settlement in the future."

It should be added that Colonel Anderson, though unconcerned in its original imposition, for he was absent from India when it was introduced, as explained above. shared the Chief Commissioner's views as to the inadvisability of hastily abandoning the cess, and that the opinion he has thus given has been formed after a full consideration of the difficulties attending (1) its general levy throughout the Province, and (2) its utilization, as a "Local Fund," for the direct benefit of those contributing to it, in a way to satisfy them that they really get some return for their contributions.

16. In the event of the abolition of the cess being carried out, the case of its levy in the taluks which have been already settled will require special consideration, but no difficulty is anticipated in dealing with it satisfactorily, as soon as the measures to be adopted in substitution of the separate collection of the cess as a "Local Fund" are decided on.

With regard to the as-yet unsettled taluks, the incidence of the cess would merge in the general assessment, which would be *protanto* raised consequent on its abolition; the existence of this impost having hitherto been taken into account in fixing the rates of assessment on the several classes of wet lands, which have been lowered by the amount of such incidence.

17. The Chief Commissioner is convinced of the great importance, with reference especially to the future arrangements for the government of the Province, of making suitable provision for the entire control of all tanks made over to the ryots for up-keep being vested in the local Revenue Officers, as stated in para 13 of this letter, and he would therefore strongly advocate, as the simplest and most convenient mode of giving effect to this view, that while the cess in its separate form is abolished, its equivalent as fixed by the Survey Department at the settlement of each taluk, or such portion of the same as may be assigned for the purpose with the sanction of Government, shall be set apart as an allotment to form a "District Irrigation Fund," under the control of the District Officer and to be administered by the District Local Fund Committee precisely in the same manner as the ordinary Local Funds of the District.

In the event of this measure being approved by His Excellency in Council, Colonel Meade would further recommend that the amount so assigned at the settlement of each taluk shall remain unaltered during the whole term of currency of the settlement.

18. With regard to the case (1) of the Malnad Taluks, in which there are but few artificial irrigation works, and (2) of the channels and larger tanks that remain under the charge of the Irrigation Department, the allotment for the District Irrigation Fund should, in the case of the former, be limited to such sum as is absolutely needed for the purpose for which it is granted; and, in that of the latter, a fair proportion, representing the equivalent of the cess that would be realized, if still in force, from the lands dependent on them, should be annually transferred to the Irrigation Department, as a grant-in-aid from the "District Irrigation Funds," for the maintenance of such channels and tanks.

19. The case of the inamdars of the Province, whose lands are subject equally with those of ryots, to the incidence of the Local Fund cesses, will require special orders, if the course recommended herein be adopted; but as they are already universally liable for the cess, there will be no difficulty in providing for their continuing to contribute an equitable amount towards its objects under the new arrangements.

20. In conclusion, I am directed to state that Colonel Meade has every reason to believe that the measures proposed herein will, if sanctioned, have the general concurrence of the most experienced Officers, European and Native, of the Province, and he has no hesitation in strongly recommending them for the favorable consideration of His Excellency in Council.

Names of the Officers who attended the Committee convened in March 1868 for the purpose of discussing questions in connection with the irrigation cess in Mysore.

L. B. Bowring, Esq., Commissioner.
Captain J. A. Campbell, Secretary.
Major Prescott, Survey Commissioner.
Captain Grant, Superintendent of Survey.
Major Sankey, Chief Engineer.
Captain Campbell, Assistant Engineer.
Major J. L. Pearse, Superintendent of Nundydroog Division.
Mr. Arunachalam Modaliar, Head Sheristadar.
Mr. Krishnaiengar, Deputy Supt. of Kolar.

7. The necessity that existed for framing some rules for the administration of the cess was brought to the Chief Commissioner's notice in 1872; and he then, for the first time, became aware that there was considerable difference of opinion regarding the necessity for the levy of the cess at all, and that much difficulty would be experienced in its general imposition throughout the Province, and in its administration in an efficient manner for the benefit of those contributing to it, as contemplated in the survey guarantee.

8. In the first place, it was urged that, as, under the provisions of the survey guarantee already quoted, the obligation of the future maintenance of all the minor class of works which form the great bulk of the irrigation works of the Province was imposed on the ryots, and the new tank scheme provides for the reconstruction and improvement of all such works and for their being brought up to a standard of security and efficiency at the cost of Government, there would be no objects of this nature to which the cess would be applied, as contemplated in Rule XIV of the survey guarantee.

9. It further appeared that a large portion of the wet crop cultivation as in the Malnad Taluks adjoining the Western Ghats and some other parts of the Province, was carried on from natural springs and without the aid of, or with but little aid, from artificial works, and that the cess could be utilized but little, or not at all, in such cases, and would probably be regarded by the ryots as an exaction without an object.

10. Lastly, as regarded the administration of the cess, there was an obvious difficulty in providing for the due utilization on each of the individual works, from the lands dependent on which it was levied, of the small sums that would be available in each case; and it was indeed not clear what could be done with it, so long as the work of bringing the works up to standard was carried out at the cost of Government, and their future maintenance thereat was imposed on the ryots without reference to the cess.

11. The Chief Commissioner had taken the opportunity of the presence at Bangalore of the Survey Commissioner and Superintendent, to hold a meeting of the principal Officers of the Administration at head-quarters, under his own presidency, to consider the questions connected with the utilization of the local funds of the Province, and he was much impressed with the arguments that were urged on the above points, by several Officers on the occasion, against the continued levy of the irrigation cess.

12. Looking, however, at the fact that the cess had been imposed after very full consideration by his predecessor, and that it would, on the completion of the settlement, realize upwards of two lacs in the aggregate annually, he did not feel justified in proposing its abolition, till he was satisfied, after further enquiry, that it could not be utilized, as had been contemplated by him in connection with, though as a separate branch of, the ordinary District Local Funds, or under some other arrangement that would admit of its being turned to account with advantage to the State and the people, for the purpose for which it had been introduced.

13. On this latter point, it had for some time appeared to Colonel Meade that the only mode of turning the proceeds of the cess to proper account was to place its administration wholly in the hands of the local Revenue Officers, to enable them to maintain an adequate permanent establishment including, if necessary, a District Irrigation Engineer (1) for the systematic and constant inspection of all the class of tanks brought up to standard and made over to the ryots for up-keep; and (2) for the execution of such repairs and improvements thereto, as might from time to time be necessary, but which the ryots could not be expected to carry out. The proceeds of the cess would, doubtless, in due time provide fully for the above purposes, and its efficient administration through District Committees, as proposed *in the case of the ordinary local funds, would, it was hoped, meet the future requirements of this most important class of works and relieve the Irrigation Department altogether from the necessity of interference of any sort with them hereafter, except, possibly, in some special instance in which it might be found advisable to consult it.

*In No. 6434—189, dated 13th February 1873 to Foreign Department.

14. The extension of the settlement to the Malnad Taluks, in which, as already explained, the wet cultivation is mostly carried on from natural springs, has rendered it now necessary to deal with this question without further delay, and after a full consideration of all the circumstances connected with the levy of the cess, and the difficulties that will attend its satisfactory administration, if such levy is continued in its present form, Colonel Meade has come to the conclusion that it is his duty to recommend its abolition and to endeavour to devise some other means of providing for the object for which it was imposed.

15. This opinion is concurred in by the Settlement Commissioner, who, in a recent memorandum on local cesses in Mysore, remarks that—"Constant discussion and difficulty occur regarding the levy of 'the irrigation cess, which is beyond all doubt the cause of much dissatisfaction among the people,

Proceedings of the Chief Commissioner of Mysore, Department of Revenue, Agriculture and Commerce, 21st September 1874.

From the Officiating Secretary to the Chief Commissioner of Mysore, To the Secretary to the Government of India, Foreign Department, Calcutta, No. 1777—R. 42, dated Bangalore, 3rd June 1874.

I am directed to submit, for the information and orders of His Excellency the Viceroy and Governor General in Council, a report on the levy, in connection with the survey settlement now in progress in the Province, of a local irrigation cess of one anna, on each rupee of assessment, on wet crop lands, which appears to the Chief Commissioner to require reconsideration, under the circumstances hereinafter set forth.

2. From the information Colonel Meade has been able to obtain regarding the origin of this cess it would seem that the necessity for imposing some such special levy had long been entertained, and that Mr. Bowring even contemplated the extension of its incidence to dry crop (or unirrigated) cultivation, on the ground that as the ryots generally were dependent on the due maintenance of the tank works of the Province for their water supply for ordinary use, quite irrespective of the purposes of irrigation to which these works were applied, it would be proper to require *all* land under cultivation to contribute its share towards such maintenance. It is stated that, under this view, Mr. Bowring at one time contemplated the imposition of a special cess for this purpose of two annas on each rupee of assessment on wet crop, and one anna similarly on that on dry crop lands throughout the Province.

3. Subsequently, the Survey Commissioner, Colonel Anderson, proposed that a cess of one anna should be levied on all wet crop lands only, to be applied to the systematic clearing out of the tanks, from the lands irrigated by which such cess in each case was realized, but the latter measure was thought to be impracticable, and the question appears to have remained in abeyance till the assembly of a Committee held at Bangalore, in March 1868, to consider Colonel Strachey's note on "Irrigation in Mysore" dated 22nd February 1867.

4. In para 2 of the memorandum that was drawn up of the proceedings of the Committee, of which a copy was forwarded to your Office with the letter *noted in the margin, it was proposed, under the head of "Local Funds," that "An additional anna in the rupee will be payable from all irrigated lands "and the amount thus realized will be devoted solely to the repair of tanks."

*No. 198—13, dated 15th April 1868.

The Committee further proposed to divide all the irrigation works of the Province into two classes, the reconstruction, improvement and maintenance of those in the 1st class, which should comprise all the larger and more important works, being entirely in the hands of the Department Public Works ; while, as regarded those in the 2nd class which should include all the minor and less important works it stated that,

"It fully recognized the expediency of transferring to ryots the obligation of maintaining the "numerous small tanks which exist in Mysore, and subsidiary works under channels, the existing "actual condition of tanks, not in thorough order, being considered for the present as the standard "up to which such tanks should be so maintained by the ryots."

5. In accordance with these suggestions, a special local irrigation cess was thereupon imposed, of one anna on each rupee of assessment on all wet crop lands in the settled taluks, due provision for its levy being subsequently made in the revised survey guarantee which was drawn up and published under Mr. Bowring's orders, by Notification No. 198, dated 9th February 1870, after the assembly of another special Committee to consider the question of, and to lay down rules regarding the management of the several classes of irrigation works in the Province.

6. The rules quoted in the margin were laid down in the revised guarantee, regarding (1) the obligations of the ryots in connection with the maintenance of irrigation works; and (2) the imposition and utilization of the local irrigation cess ; and it will be seen that they provided, under the former head, for the maintenance and up-keep by the ryots concerned, of all the minor class of works not under the direct management of the Irrigation Department ; and under the latter, for the application of the proceeds of the irrigation cess to the repair, improvement, and reconstruction of such works, but not to their maintenance ; the cess realized, however, from the wet lands dependent on the larger class of works, the charge of which is retained by the Irrigation Department, being applicable to the maintenance of that class of works.

Section VI. It is imperative on the owners and occupiers of land lying under tanks and works, the property of Government other than those under the direct management of the Irrigation Department, to maintain the up-keep of such tanks and works after they have been brought up to standard. In case such up-keep shall not be duly maintained, it shall be competent to Government to maintain the up-keep of such tanks and works, and the cost of the same shall be rateably distributed amongst the ryots and inamdars according to the survey valuation of their respective holdings, and such amount shall be recovered as a regular revenue demand.

Local Funds.

Section XIV. On all wet crop lands an additional anna on each rupee shall be imposed, which shall be devoted exclusively to repairs, improvements and reconstruction of works of irrigation but not to maintenance, except (as) to tanks and works the charge of which is taken by the Irrigation Department.

(12)

1874.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE SURVEY AND SETTLEMENT
COMMISSIONER OF MYSORE.

Dated September 21st.

Despatched

Received

No. 4469.
R. 297.

Letters from and to Government of India, Foreign Department, regarding the establishment of a "District Irrigation Fund."—Forwarding copies with request to submit as early as possible the amendment rendered necessary under the head "Local Funds" in the survey guarantee.

The 11th February 1875.

(13)

No: 341.

It is hereby notified for General information that the abolition of the Irrigation Cess as a separate levy in this Province having been sanctioned by the Government of India, in letter No 210. R, of the 27th August 1874, the following Rules are substituted for Sections XIV, XV, and XVI of the Revised Survey. Guarantee, published in the Mysore Gazette under Notification No 198 of the 9th February 1870.

XIV The Irrigation Cess having been abolished as a separate levy of one anna in the Rupee on the assessment of wet lands, it will be hereafter merged in and collected with the ordinary assessment of such lands, and at the settlement of each Talook

of the Cess to be merged in the assessment will be set apart by the Settlement Officer out of the annual revenue of the Taluk to form the "District Irrigation Fund," which will be administered by the District Committee, in the same way as the Ordinary Local Fund for the repair, improvement and reconstruction of works of irrigation within the Taluk.

XV In the Malnad Taluks the sum set apart to form the Irrigation Fund will be limited to such portion of the actual equivalent of the original Extra Cess as may appear to be fairly needed for the purpose for which the maintenance of a District Irrigation Fund is proposed, and any portion of the sum so set apart that cannot be advantageously utilized for such purpose may, with the sanction of the Chief Commissioner, be allotted as a grant-in-aid to the Ordinary Local Fund of the Taluk applicable to General improvements.

XVI Whatever sum may be assigned, as above, at the Settlement of a Taluk as the quota of the "District Irrigation Fund", will remain as the fixed allotment for this purpose

purpose during the currency
of the Settlement

XVII The Irrigation Cess will similarly
merge in the future Survey Valuation
of all wet lands held in Inam
whether in Government villages
or in the whole Inam villages and
1/17 of such valuation will be Collected
similarly to a Jodi, but under
the designation of "Equivalent
of the Irrigation Cess." Separately
from and in addition to, the quit
-rent leviable on such lands or
villages, and be Carried to the
account of the "District Irrigation
Fund"

XVIII Kayam putta and Sarvam
-anya villages shall pay Local
Fund at the rate of one anna
in the rupee, the former as
the fixed Kayam putta rent,
and the latter on the recorded
value of the Inam. Where
such villages have been Surveyed
the same Course will be followed

The sum to set apart shall be a fixed allotment during the currency of the Settlement, and the same amount will be annually available for the purposes hereinafter set forth, subject to such periodical revision as circumstances may call for.

III. The Irrigation Fund shall be available—

(1) for the maintenance of a suitable establishment for the inspection of the tanks in each Taluk,

(2) for the repair of the masonry works of such tanks as have been brought up to standard and made over to the ryots for up-keep,

(3) for the provision of grants in special and exceptional cases, in aid of such other indispensable repairs which tanks thus brought up to standard may need in excess of the ryots' ability to execute the repairs, and—

(4) for the provision of grants-in-aid

towards the repair of Channels, the maintenance, of which rests with the Irrigation Department.

IV. The determination of the manner in which the Irrigation Fund shall be utilized and of the appropriation to be made therefrom shall be carried out, Subject to the provisions of the Rule V following, in the manner, prescribed for Ordinary Local Funds, the same rules being applicable as to the preparation of accounts, framing of estimates of expenditure, powers of Sanction, &c.

V. The allotments for the Irrigation Fund shall as far as possible be expended upon the tanks in the taluks, to which they belong. But the District Committees shall be competent to apply any portion of the Sums set apart for expenditure in one taluk to other tanks of the same series

in neighbouring talukas, and to any general purpose, connected with the irrigation works of the District to which the District Committee may be of opinion the fund of each taluk should be required to contribute.

VI. Holders of inam and Kayamgutta villages shall be entitled to receive such grants as may be allotted by the Local Fund Committees, not exceeding the sum contributed in each case by them for the repairs of their village tanks. They will in addition have the benefit of the establishment maintained from the fund in preparing estimates, and supervising the work done by them. If, notwithstanding this aid, such tanks, more especially those lying in a series, are not maintained in a proper condition, or if the repairs are not executed with ~~done~~ due

due despatch or efficiently, it will be Competent to the District Fund Committee to take the work in hand and Carry it out, the excess outlay being recovered from the inamdars as a revenue demand.

VII Where the Ordinary Local Fund Establishment is sufficient for the work of this Irrigation Fund in talukas in which the former is established, it may be employed for the purpose, the cost being proportionately shared between the two funds.

VIII. Of the Seven non-Official Members of every District Committee as Constituted by Notification No. 110 of the 4th July 1874, it will be desirable that at least three shall be holders of irrigated land in the District

compare para

Notes of Proceedings of Committee Assembled at Bangalore from 17th to 22nd March 1864.

———:———

Accounts. The Committee approved of the forms of accounts for village Shanbhogs, and Commissioner directed that they should be forwarded with a circular to the Superintendents, with a view to those officers expressing an opinion which of them, either in abstract or detail, might be given in by Shanbhogs to amildars, and by the latter to the district officers, On the receipt of Superintendents replies, it will be easy to determine what accounts may with advantage be forwarded through the Superintendents to the Commissioner's office

2. Survey Rates. Local Funds. The Committee examined the

to the Inam Commissioner to Examine and decide all cases of emoluments of the village Servants of every description. The Exact amount to be paid as percentage or otherwise to the Shanbhogs and Patails, was not settled, but it was observed that probably the amount to be defrayed by Government, in lieu of all previous allowances, might be, in the case of Shanbhogs, 5 per cent on the Collections in addition to Service land now held by them, on the latter of which a suitable Jodee might be placed, and in the case of Patails 2 per cent, or 7 per cent in all. In the meantime an ad-interim Settlement is being carried on by Major Prescott, the Survey Commissioner.

6 It was decided that as

Wungs of Nagpur the inspection of the
Wungs should be made both by
the Forest and by the Survey Dep
-artment, to determine whether a revision
of the assessment and Consequent
detailed Survey is necessary, as
also whether it will be to the interest
of Government to introduce the
Survey in the Malkhad Taluks
for its own objects, supposing that
the Wungdars do not petition that
the Operation of the department may
be extended to their holdings

7 Further Extension of Operations to be Commenced

Survey in the Bangalore
District after the rains when the
Survey work in the Powgurh
Taluk will have been Completed

of the irrigation provided, will be
put on record in a separate
"water register" to be furnished
to District officers. Such details are not furnished
in Bombay in taking the settlement
of the rents.

Regulation of Rates. As rates must vary in each district according to circumstances ascertainable only by minute enquiries on the spot, their regulation should be left entirely to the Survey department, it being understood with regard to the water-rate, that as it is fixed after due allowance has been made for the annual fluctuations of rain-fall and supply of water, no remissions are claimable on account of such variations

IV

13 Division of Irrigation works into Classes

Irrigation works to be divided into 1st. class and 2nd. class.

1st. Class.

The first class to comprise main channels from rivers, and all tanks the below which 50 acres and upwards are cultivated. It was also suggested that 1st. class tanks should be determined by fixing a money limit in respect of revenue, say 1,000 Rs and upwards, so as to restrict the number of such works to about 100 for the whole Province.

14 2nd Class.

2nd class works to comprise all other tanks, and under certain circumstances, subsidiary irrigation Channels also.

Definition of terms to be employed in dealing with Irrigation Works

15

It being considered necessary to fix a precise meaning for the terms employed in dealing with irrigation works, the following definitions were agreed upon.

A

Re-Construction and restoration.

16

Creating afresh the means of irrigation after the total destruction of a work, or its abandonment for 5 years and upwards.

B

Improvement and extraordinary Repairs.

17

Providing increased means of irrigation.

C

Maintenance and ordinary Repairs.

Keeping up to a fixed

A Standard, or preventing deterioration

19 under A. 2nd Class works under A that is, original works up to 500 Rs, may be carried out on the sole responsibility of Revenue Officers, Irrigation projects of either class to be investigated and prepared by the Public Works department, and be carried out by the agency determined upon when passing the Estimate.

W under B. Works under B., to be dealt with on a similar system,

21 under C. Works under C, (when the Links or Subsidiary Channels are 2nd Class) to be executed by the ryots, as provided for in the following paragraphs

22 Mode of dealing with 1st Class works. The re-construction, improvement and maintenance of 1st class works, to be entirely in the hands of

Department

Mode of dealing with 2nd Class works. Restoration and improvements. It was resolved

that if ryots provide the whole cost or labor of restoring or improving a work, they shall be entitled to a remission of ¼ of the Survey rates on irrigated lands under such work, from the date of restoration or improvement, till the expiry of the Settlement. The same proportion of remission, that is ¼th. to be continued at the next revision of assessment.

In case of a ryot restoring a small tank or "Pointe" within his Survey numbers was provided for by ruling that, till the end of the existing

existing settlement, dry rates only should be imposed, and afterwards ½ water rates

25 The Committee decided that no remission should be granted to ryots when Government bears any share of the cost. The contribution of the ryots, whether in labor or money should in such cases never amount to less than ¼ of the whole expenditure, and as a general rule ½ or ⅓, as may be determined on by the Deputy Superintendent, according to the circumstances of the cultivators Further, that great care should be taken in determining, upon the report of a competent Officer, what works should be entrusted on the above terms to ryots.

Shall be admitted, at least until after the introduction of the revenue settlement, and that Circular 227 of 31st March 1863. should be withdrawn.

Maintenance of 2nd Class Works. The Expediency of transferring to Rayots the obligation to maintain the numerous small banks which exist in Mysore, and the subsidiary works under channels, was fully recognized by the Committee, In the case of tanks not in thorough order, it was proposed that their existing actual condition should, for the present, be considered the standard upto which they should be kept, but the mode of gauging and recording their present state was not accurately defined

The Committee was opposed to making any deduction from the assessment on account of the maintenance of 2nd class works, and there was a disposition to insist that ryots should be compelled to undertake this duty, that there should be no option and no alternative stopping in of Government to make good defects, in fact that no failure on the part of the ryots should be allowed. This course it was argued, is equally for the benefit of the ryots and of Government, for experience has shown that no other agency than that of the Cultivators on the spot, can cope with the difficulties of maintaining every petty irrigation work throughout the land

Guarantee in regard to preservation of Government interests - It was observed that under all canks and channels, there are three descriptions of land: A fully or sufficiently irrigated; B, insufficiently irrigated, or with an uncertain supply of water (called "Bengal" in Mysore); C, dry land capable of being irrigated. The Survey Department will guarantee the revised assessment to the holders of A, till the end of the Settlement.

They will guarantee to the holders of B that their rates will not be increased, unless, by improved irrigation provided by Government, their lands are brought up to the standard of A

defined higher rate of irrigation, to be decided by the Survey department on a reference from the district officer. Dry rates will be guaranteed to holders of C, but if their land becomes irrigated, wet rates will be imposed according to the class of irrigation provided.

30 Opinions were for some time divided as to the expediency of withholding an absolute guarantee for the first term of the settlement from the occupiers of B. The argument on one side was, that it would be difficult to determine when the assessment should be increased, and that the profit to Government,

would be [illegible]
the discontent which the un-
proceedings of subordinate officials
might produce. This to some extent
was conceded, but it was not thought
impossible to avoid this mischief,
with the aid of information to be left
on record by the Survey department,
and subsequent actual visitations
of the land. It was eventually deter-
mined that the increased means of
irrigation should always be fully ap-
parent and that in such cases it
would be unjust to the holder of A,
as well as a serious loss to Government,
if land B. were enclosed, perhaps
for 20 years and more, at a low
assessment although receiving
as much water as A

31 In respect to Para 24 of Colonel Strachey's memorandum which runs as follows:-
"After an improvement, his actual extension of irrigation might be tested for, say 3 years, and on his results so obtained, a new settlement made to continue to the end of the existing General Settlement, or for any shorter period which might prove."
It was decided that all such cases should be referred to the Survey Department for disposal.

32 Regulation of supply of water from channels and large tanks. Government has the right to deny water to holders of land under channels, in cases where water is wasted upon narrow strips of cultivation, to the detriment of broader tracts which might

might otherwise be irrigated.

All River Channels which may be used for direct irrigation, with their head works, and all accessories, also all 1st Class tanks, should be entirely under the Control of the irrigation Department of Public Works.

Non Portion tanks. To be liability of mirasdars determined in Communication with the Irrigation Commissioner.

Foot note ——

(*) The Registers of tanks will be one of the forms to be forwarded yearly by Shanbhogs to mirasdars, and by them Proceedings to Superintendents

(**) The terms "Original" and "Repair" are now in use. They are arbitrary assessed, for the repair cess is more than 1/4 of the Value

of a Bank (i.e. ¼ of 20 years Revenue) or more than 5 years revenue, it is classed as an original work. It was observed that this method requires re-consideration in connection with the foregoing rulings.

Alice Edwards

27/6/23

Proceedings of the Dewan to His Highness the Maharaja of Mysore, (Revenue),—dated 12th May 1885.

READ—

Letter from the Deputy Commissioner, Mysore District, No. 47, dated 18th April 1885.

No. 1100-9—39, DATED 12TH MAY 1885.

ORDER THEREON.—It is clear from the letter read above that the distinction between a water-rate and an irrigation cess is not clearly understood in the Mysore District. The irrigation cess is levied throughout the Province for the up-keep of irrigation works; it is a separate levy of one anna on every rupee of wet assessment in taluks settled before 1876, and in taluks settled since 1876 it is merged in the wet assessment, of which $\frac{1}{17}$th would represent the irrigation cess. This is the general rule throughout the Province. The case of lands irrigated by river channels in the Mysore and Hassan Districts is an exception to the above rule, for as regards them, an irrigation cess of 8 annas per khandi of bijavari is levied under the authority of the orders of 1864.

2. The irrigation cess, (whether assessed at 8 annas per khandi or at one anna per rupee of wet assessment) is payable in respect of *all* wet lands, whether Government or Inam. The realizations of this cess are treated as forming a distinct fund applied exclusively for the up-keep of the irrigation works concerned and the necessary maintenance establishment. They form no part of the ordinary land revenue.

3. The water-rate on the other hand is virtually a portion of the land assessment, and is in some cases not consolidated with the latter merely on grounds of convenience.

4. When an inamdar is entitled to a piece of dry land in virtue of the inam and converts it into wet by the use of Government water, he is liable to pay to Government a water-rate of Rs. 4 per acre for such land in accordance with the Proceedings of the late Chief Commissioner, No. 7005—R. 75, dated 23rd November 1878. This water rate is of course in addition to the irrigation cess above referred to, but it is not leviable in respect of lands which were wet when the inam was granted.

5. The minor inams to which the Deputy Commissioner's letter read above refers are described by him as originally dry and since converted into wet by the use of Government water. The Amildar's report, however, shows that most of them have been wet for a long time or even from the commencement of the inam tenure. It should therefore be ascertained by enquiry what portions of the inams in question are irrigated by Government water since the grant of the inam, and upon these portions a water-rate of Rs. 4 per acre should be imposed. This rule is applicable to all minor inams and should be strictly carried into effect in the cases reported in the letter under reply, as well as those of the Hoskote and other inams referred to in the Deputy Commissioner's letter No. 871, dated 26th February 1885.

6. Every wet inam land under channels, whether charged with the above water-rate or not, should pay, like all Sarkar wet lands under channels, an irrigation cess at the rate of either

(*a*) Eight annas per khandi of bijavari on the *entire* wet area, if the taluk has not been settled.

or (*b*) One anna per rupee of the survey valuation of the *entire* wet area, if the taluk has been settled.

7. The Dewan has reason to believe that great laxity prevails in the Mysore District in regard to the imposition of the water-rate and that many inamdars are allowed without question to use Government water unauthorizedly for the irrigation

of their inam lands. It is apprehended that this is chiefly the case in regard to lands under river channels. The Deputy Commissioner is therefore requested to issue full instructions to the Amildars of Taluks, possessing channel irrigation, to cause a careful enquiry to be made as to the extent of wet land the inamdars are entitled to under their sannads and to impose upon the remainder of the wet area in their holdings the prescribed water-rate of Rs. 4 per acre. These orders will be communicated to the Sub-Division officers at French-Rocks and Hassan for information and guidance.

R. VIJAYINDRA RAO,
Secretary.

To—The Deputy Commissioner, Mysore District.
The Sub-Division officers at French-Rocks and Hassan.
The Superintendent, Revenue Survey and Inam Setilement, for information.
Other Deputy Commissioners and Sub-Division officers, for information.

1881.

15

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 2nd September 1881.

No. 4701-9.
133.

Issuing instructions regarding the revision of the valuation of Inam and Kayamgutta villages.

Mysore Government Press, Bangalore—9-9-81—25.

Proceedings of the Dewan to His Highness the Maha Raja of Mysore, (Revenue),—dated 2nd September 1881.

READ—

Chief Commissioner's Proceedings No. 1685—193 of the 31st July 1879.

Survey and Settlement Commissioner's letter No. 765 of 30th August 1879.

Chief Commissioner's Proceedings No. 4030—698 of 30th October 1879, and—

Also Survey and Settlement Commissioner's letter No. 1020 of 12th November 1879, regarding Survey valuation of Inam villages.

No. 4701-9—133, DATED BANGALORE, 2ND SEPTEMBER 1881.

ORDER THEREON.—His Highness' Government has had under its consideration the above correspondence regarding the mode of the valuation of Inam and Kayamgutta villages for the purpose of calculating the quit-rent and local fund cess chargeable on them.

2. It is observed that the quit-rent on inam villages, for which title-deeds had been issued before the 12th October 1872, had been calculated on their valuation as recorded in the old accounts, which was incorrect and often grossly underestimated. It was therefore afterwards provided that the local cess on all the inam and kayamgutta villages, and the quit-rent on such of them for which title-deeds had not been issued prior to the above date, should be calculated upon a valuation based on a survey. The Survey Department under these orders have valued the villages at the full assessment of the whole culturable area, actually cultivated and waste, with an addition varying from 2 to 5 annas per acre on the unculturable lands. This valuation is justly complained of by the inamdars as not properly representing the present value of the villages, or even their prospective value in the immediate future, as it is not to be expected that all the culturable lands could be brought under cultivation for years to come any more than in the Government villages.

3. It must be remarked that the belief expressed by the late Survey Commissioner, that the inamdars as a matter of fact collect more on their lands than a survey assessment, does not seem to be borne out by facts. It may be so as regards some of the superior lands, but the inamdars are obliged to offer much lower rates than the survey assessment, on the greater portion of their lands, as the ryots naturally prefer the more secure and permanent tenure on which Government lands are available. For the same reason it is not possible for inamdars to draw away ryots from Government lands by the offer of more favorable terms, and on the whole the rent derived by inamdars on the aggregate extent of their cultivation is, it is believed, rather below, than in excess of, the survey assessment on it. If the inamdars do not ask for a detailed survey of their villages and for the introduction of a survey assessment, it is because they naturally dislike any such limitation of their rights, and moreover whilst the survey assessment would diminish their receipts from the superior lands, they cannot hope to secure such assessment on the inferior lands. And with regard to the remark that, if the land is poor, the survey assessment would be low, it need only be stated that such assessment intended to be paid on the lands, when ordinarily under cultivation, cannot be justly charged when the limit of population and other circumstances preclude the possibility of the lands being brought under the plough for years to come.

4. His Highness' Government is decidedly of opinion that the valuation of these villages, which is required for the calculation of the quit-rent and the cesses, should be made on just and sound principles, and that the survey assessment on the lands under cultivation, with 25 per cent of the assessment on the arable waste on account of prospective improvements, together with a reasonable pasture rent on the unarable waste, would be a fair valuation to adopt. It may, however, be provided that in exceptional cases where lands are laid waste by the inamdars, through mere neglect, to an extent much out of proportion to the waste in similar Government villages, or where the extent of cultivated lands is understated, it shall be open to the Survey Superintendent to assume for the valuation the full assessment on such portion of the lands as ought to have been cultivated, and the 25 per cent on the remaining waste only.

5. The Survey Superintendent is requested to revise the valuation of the inam and Kayamgutta villages accordingly and submit a statement showing the details of the former and the revised valuation for each village and the quit-rent and local fund cess as originally imposed and as now altered. Pending such re-valuation the increased quit-rent hitherto charged on Inam and Kayamgutta villages on the basis of the survey assessment will be held in abeyance, and both the quit-rent and the local fund cess will be collected on the old recorded valuation only.

R. VIJAYINDRA RAO,
Secretary

To—The Survey and Inam Superintendent.
„ Deputy Commissioners of Districts.

1887.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 1st September 1887.

No. 3786-95.
101.

Sanctioning the abolition of the levy of irrigation cess from Inam and Kayamgutta villages in respect of wet lands irrigated exclusively from their respective tanks, and directing that the responsibility of the holders of such villages for maintaining their tanks in proper condition shall be strictly enforced.

Mysore Government Press, Bangalore.—6-10-87.—80.

Proceedings of the Dewan to His Highness the Maharaja of Mysore, (Revenue),—dated 1st September 1887.

No. 3786-95—101, DATED BANGALORE, 1ST SEPTEMBER 1887.

ORDER.—Under the authority of Rule XVII of the Survey Guarantee as revised by Notification No. 341, dated 11th February 1875, a levy of 1-17th of the Survey valuation of all wet lands in Inam villages is made under the designation of "Equivalant of the Irrigation Cess." This levy has been the subject of complaint generally on the part of Inamdars who urge that it is unjust inasmuch as the lands in question derive no benefit from any Government source of irrigation. His Highness' Government are of opinion that this complaint is well-founded in the case of such Inamdars of whole villages as hold inam wet lands irrigated exclusively from Inam tanks. The Government accordingly sanction the abolition of this levy. But in sanctioning this measure, the Government desire to impress upon all Inamdars who benefit by it that their responsibility for the execution of timely repairs to their tanks and for the maintenance of them always in proper condition will be strictly enforced. If they fail in this duty, the necessary work will be executed by Government and the cost recovered from the Inamdars as a revenue demand.

2. In accordance with the above orders, the following Sections will be substituted for Sections XVII and XVIII of the Survey Guarantee:

XVII. The irrigation cess will similarly merge in the future Survey valuation of all wet lands held in inam whether in Government villages or in whole inam village and 1-17th of such valuation will be collected similarly to a Jodi, but under the designation of "Equivalent of the Irrigation Cess," separately from, and in addition to, the quit-rent leviable on such lands or villages and be carried to the account of the "District Irrigation Fund." But such wet lands in whole inam villages as may derive their irrigation exclusively from a tank or other source of irrigation situated wholly within such villages shall not be liable to pay any irrigation cess or the equivalent thereof to the Government.

Provided that, for the purpose of fixing the amount of Irrigation cess, the Survey Department shall ascertion and record the assessment of such wet lands in inam villages as may be irrigated by a Government irrigation work. And provided further that the Survey valuation of all inam or other wet lands shall include any separate water rate which may be imposed thereupon.

XVIII. Kayamgutta villages and Inam villages (Sarvamanyam or Jodi) shall pay Local Fund cess at the rate of one anna in the rupee, the former at the fixed Kayamgutta rent and the latter on the recorded value of the inam.

3. Similarly Rule VI of the rules for the guidance of District Committees in the administration of the District Irrigation Cess Fund, published with the late Chief Commissioner's Notification No. 62, dated 7th May 1875, will be amended as follows:—

VI. Holders of Inam and Kayamgutta villages being relieved of the obligation to pay irrigation cess in respect of wet lands irrigated exclusively from their village tanks, their responsibility for the execution of timely repairs to such tanks and for maintaining them always in a proper condition will be strictly enforced. If they fail to maintain their tanks in a proper condition or to execute the needful repairs in due time or with reasonable despatch and efficiency, it will be competent to the Government to take the work in hand and carry it out, the outlay being recovered from them as a revenue demand.

4. These amendments will be published in the Gazette for general information.

5. The orders conveyed in Proceedings No. 7416—225, dated 17th December 1881, for holding in abeyance the irrigation cess levied from wet lands in Inam villages are hereby withdrawn. The amount shown in the accounts as due on account of wet inam lands which do not derive irrigation from Government works should be written off under the rules now sanctioned, the amounts thus written off being duly reported to this office. Early measures should be adopted for the recovery of the arrears under this head in other cases.

6. The Deputy Commissioners are requested to decide in communication with the Superintendent of Revenue Survey, what inam wet lands must be exempted for the levy of the irrigation cess or its equivalent under Section XVII of the Survey Guarantee revised as above.

R. VIJAYINDRA RAO,
Chief Secretary.

To—The Superintendent, Revenue Survey and Inam Settlements.
The Deputy Commissioners of Districts.
The Comptroller, Mysore.

1885.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 12th May 1885.

No. 1100-9.
39.

Defining the distinction between a water-rate and an irrigation cess and requesting to issue instructions to the Amildars of Taluks possessing channel irrigation to impose upon the *excess* extent of wet lands in inam holdings the prescribed water-rate.

Mysore Government Press, Bangalore.—2-9-85.—50.

I would like to see the order of 1867 which imposed the Irrigation Cess. I was under the impression that Irrigation cess is an ancient cess — & not one recently introduced.

LL
24/8/92

Yes. There was no Irrigation Cess in those days.

Submitted with a translation of H. H the Maharaja's Nirup of 19th June 1813.

It is clear that the additional Jodi of 15½ Rayodu was imposed as the value of the irrigation afforded by the Govt. Channel. It was a water-rate, not an Irrigation cess. The difference between these two taxes is explained in Pro: No. 1100-9 & 12th May 1885. 39

The levy of Irrigation Cess on Inam lands is regulated by the orders contained in Pro: No. 3786-95 101 dy. 1st Sept 1887, and according to these orders the Irrigation Cess to be levied is Rs. 573/17 = 33. 11. 3 and not Rs 35.13.0 as mentioned in Para 8 of the Dy. Com'rs Memorandum. In a

Submitted to Committee (Rev) for orders

The Dy Com'r is confounding Water rate with Irrigation Cess & may be instd as follows:-

The Maharajas summd exempts the imposition of water rate on those lands which were Dry when the Inam was granted & were afterwards converted into wet with Govt water and on which the Rate on the Inam

The Irrigation cess was levied by Mr Holland in June 1867 & the year in which the Survey valuation was introduced which from the Memo appear to be

Mosar -

From 1896 the year in wh the Survey valuation was introduced Drigs Cess is leviable at 1/17th of the Survey valuation of all the wet lands & lands at the rate of Rs 2 as a Khandy -

Neither the Malguzars' Summd nor the date of introduction of the Survey Settlement, nor the Calculation & the consequent abolition of the Drigs Cess of Rs 2 per Khandy of Sirkari wet land has anything to do with the Drigs Cess leviable on wet lands in the Inam Villages in question

The writer

Continued p 3

Confidential 1/-

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. Complaint of Rambhatta and other goudas of the Hattisode village, Arkalgud Taluk, Hassan District, with regard to the levy of Irrigation Cess from them.

LAST REFERENCE. Letter No. 295 dated 30th July 1892 from The Dep^y Com^r, Hassan.

The facts of the case have already been explained (Please see Dy Com^rs Memo & The Chief Secretary's Note Dated 22^d August 1892)

attached to Note

The last order passed by the Councillor (Rev) runs thus —

"I want to see the Orders of 1867 which imposed the Irrigation Cess. I was under the impression that irrigation Cess

attached to this Note.

GOVERNMENT OF KARNATAKA

is an ancient cess-
and not one recently
introduced."
Q 24.8.92.

The references enumerated
below relate to the
imposition of the Irrigation
Cess.

(1). Col: Strachey's
Memorandum on
Irrigation works - dated
22: February 1868.
Please see paras 54
& 55 - Inam dars
are held liable to
share in the cost of
maintaining Irrigation
works.

Paper 47 of the 1892
Printed Book on
Inam Settlement in Bijapur

The Original
Correspondence leading
up to Docket no: 2030/89
dated 7th: July 1868
is not for the coming
Please see extracts
from the Registers
put up.

Papers 1 to 8
of Reference
Section.

Paper No 70

The Rops. of the Committee referred to in this Offin No. 198 of 15th: April 1868 & the 13 Secretary to the Govt. of India having been published in the Gazette of 11.4.68 an Extract thereof is put up.

Para 3 of the Rops of the Committee runs thus —

"An additional cess in the rupee will be payable from all irrigated land and the amount thus realized will be devoted solely to the repairs of tanks"

Please see also paras 10, 11, 12, & 34 of the Rops

In February 1870 the revised Survey Guarantee

Cesse with force. (Please

Paper No 16

See Nfn No: 198
Dated 9th February 1870.

Para 14 of the Revised
Guarantee requires —

"On all wet crop
lands an additional
anna in each rupee
shall be imposed, which
shall be devoted exclusively
to repairs, improvements
& reconstruction of works
of irrigation - but not
to maintenance,
except to tanks &
works the charge of
which is taken by
the Irrigation Dept."

Para 15 — All
in arrears will
pay local fund
& Irrigation Cess
according to their
survey valuation,
or in the absence of
this on the recorded
Value

of the Circar". S.

The Distinction between Water Rate & Irrigation Cess is shewn in Rev: No 1100-9-39 & 12th May 1885. - Page 164 of the Rev manual of 1886.

Paper No 13

With regard to Whole Inam villages: 1/17th part the survey valuation will be collected Similarly to a Jodi but under the designation of "Equivalent of the Irrigation Cess". (Rev: No: 3786-95-101 & 1st September 1887.

Paper No 14

The Jodidars contend that after the survey settlement of the Taluk which took place in 1884-85 Irrigation Cess

was" is entered
to be levied separately.
but the Cess on the
Inam lands continues
to be levied.

As regards Govt
lands the Cess being
merged in the assess-
ment, it separate
levy is not called
for because the
Ryots pay the assess-
ment which includes
irrigation Cess.

Inamdars do
not pay full assess-
ment. They should
pay Irrigation Cess
separately calculated
on the survey valuation,
under the designation
of "Equivalent Value
Irrigation Cess".

The 15½ pagodas
imposed as water rate in this case
is separate from Irrigation
Cess submitted for orders
21/7/93

Collector

~~Irrigation assessment~~
~~altogether~~.

I have read all the
papers on the subject
& as the rules now
stand, the Govt must levy
Irrigation Cess. The
Dy Commr may be
informed accordingly.
The enhanced Sddi
was on account of the
value of water &
Irrigation Cess is for
the Maintenance of
the work — two different
things altogether —.
2- I do not know whether
all the lands in the villages
are irrigated under Govt
works or only some of
them — The Cess can only

be collected on the
value of ~~Irrigated~~ lands
irrigated under Govt
works — Ther must be
made clear. —

~~the~~ McCandlish

23/9/93

I fear that the
Irrigation Cess is not
altogether a new burden
thrown upon land holders
in 1868 — It was simply
made universal & methodised
in that year

Draft Circular

28/9/93

Translation of the Samad dated 19th June 1813.

The Nirup issued by H. H. the late Maha Raja to — Lakshaminarainaiya, Amil of Krishnarajkatte on the 6th of Jéshta Bahula of the year Srimukha pms thus:—

Jangalé Narasimha-bhatta, Vasudevabhatta, Narasimhabhatta, Ramachendrabhatta and 9 other Brahmin vrittidars of Mattigode village in the Chandamagere Hobli of the Krishnarajkatté Taluk represented to Huzur that the said Agrahar village had for a long time been treated as a Jodi, as per Takid — issued by the cutcherry, that as the Krishnaraj-Katté channel which was opened in the year Prajôtpatti passed through the lands situated within the limits of the Agrahar village, some of the dry lands were

brought

portion, that one half of the paddy produced in the lands went to the share of the ryots & the other half was appropriated by Government and that consequently they were deprived of the means of paying the godi amount due to Government aswell as the means of their livelihood.

Thereupon the Huttuvali accounts of the Agrahar village for the year Prajôt patti were sent for and examined and the following order was passed.

	Pags:	Fans	Visas.
Suvarnadaya, Sayer, Bajibab &c.,	13	3	5.
Bâtaji Huttuvali	62	8	14.
Huttuvali on the dry lands	2	9	2
value of 74 Candies 19 Khoods 8 payalis of paddy produced in the wet lands below the Chamel at 8 Fans per Candy	59	9	12
	62	8	14
Total	76	2	3

Out of 76 pagodas 2 fanams 3 visas, the Sum of 31 pagodas 2 fanams 3 visas having been

Maha Raja (Huzur) in favour
of the Brahmins for their
livelihood, the balance, viz.,
45 pagodas shall be credited
to Government as jodi payable
by them. The amount which
was being paid to Govern-
ment as per previous Takid
is 29½ pagodas and the
amount of jodi now fixed
on account of the excess revenue
realized from the wet crops
being raised on the Dry lands
irrigated by the channel, is 15½ pagodas. The jodi
payable to Government in
all is fixed at 45 pagodas.
Therefore the produce of the
lands in this Agrahar from
the year Angirasa shall
be given over to the Brahmins.
The jodi amount due to Govt.
shall be recovered every year
as directed above. This
village shall in no way
be subjected to impressment
for Service. The Brahmins
are at liberty to have the
lands cultivated by the ryots
with any crops they please.
They shall pay the jodi
amount due to Government,

10

for their Subsistence and shall pray for the prosperity of Government & live happily. The issue of fresh orders year by year need not be awaited. A copy of this Sanad shall be returned to Tangalé Narasimha-bhatta & Ramachendra-bhatta. Dated 19th June 1813. Written by Subba Rao, Munshi, Huzur. Here there is the Signature of His Highness the Maha-Raja.

A godi of 45 Khantiroy Pagodas shall be received every year, the village being treated as godi.

(Signed) Srikrishna

Dated 14th Ashada Suddha, Monday.

SS. BS.

Translation of the Sanad dated 19th June 1813.

(General Serial No. 30.)

1892.

1302
5 AUG. 9
R 366
DEWAN OF MYSORE

From

The Deputy Commissioner,
Hassan District.

To

The Chief Secretary to the Dewan Govt. of Mysore.

Dated 30th July 1892

Despatched 3rd August 1892

Received

Enclosures No. 1 & K.P. file

General No. 295
No.

In reply to

SUBJECT.

Part of the file

Submitting for orders a memo together with Vernacular papers connected with the Complaint of Rama-bhatta and others of Arkalgud Taluk with regard to the levy of Keera. andy on their Jodi ridal &

References (to be entered only in the Dewan's Office).

Rect. Br. Mrs 5/8/92
3 enclosures
Memo to Dy Com
Returned with note 27/7/92

Rect 6/8

D.C. Commissioner's office

No. 2.95 dated 12.VII.

Wapan District

Dated Camp Arkalgud 30th July 1892

From

(1)

The Deputy Commissioner

Wapan district,

To, The Chief Secretary to the

Govt of Mysore.

Sir,

I have the honor to

forward for orders a memo

~~together~~ with vernacular

papers connected with the

complaint of Ramabhatta

& others of Arkalgud Taluk,

with regard to the levy of

Nirsandy or water cess on

their Jodi village. —

I have the honor to be,

Sir

Your most obt servt.

Dy Commr Wapan

Offg. Dy Commr Wapan

Memo (1/a)

I beg to state that Mallagoda, a Jodi village in the Sakalgud Taluk was granted to Vengala Narasimha Bhatta and Vasu-deva Bhatta before the Year 1811 on condition of their pay-ing 29 1/2 Pagodas of Jodi. In 1811 the Krishna Rajkatte Channel was constructed and the waste lands under it were brought under wet cultivation and the produce (Rajpalu) of these lands was attached to meet the revenue due to Government. The Jodidars petitioned to H. H. Maharajah Krishnaraj-Wadyar who after consulting the accounts of the Prajothipathi (1811 / 1812) and the amount realized from the lands issued a Summud

- dition to the 29½ Pagodas which they were paying as Jodi, a Sum of 15½ Pagodas be levied from them for the benefit arising out of the construction of the Channel and thus demand 45 Kanderay Pagodas from them. -

2. On the complaint of the Jodidars that the Amildar demanded Nirsardi for Some dry lands converted into wet by this Channel another Summud dated 8th November 1823 was issued that only a Jodi of 45 Pagodas should be collected and that no Nirsardi or arrears of Nirsardi need be levied from them

3. The Summud of the 19th June 1813 above alluded to, was in force till the year 1864.

4 In the year 1865 Irrigation

imposed on the wet lands under the channel thus making the levy amount to Rs. 23-15-1. The Jodidars objected to the payment of this levy on the terms of the said Summud. They were informed that all the lands under the Channel (Wet, Bengar and Garden) whether of Govt. Inam or Jodi were liable for the payment as it was imposed under orders of the Chief Commissioner for the upkeep of the channel.-

5. The Jodidars petitioned in March 1890 that, after the Survey Settlement, the cess on Government lands was written off and that on the Inam lands was increased.

6. It is reported that the Irrigation cess has been discontinued to be levied from Govt. lands since the year Bhavana 84-85 when the Survey Settlement was introduced into

being a Jodi village the Survey valuation was effected till the year Virodhi, and an Irri-gation cess of Rs. 23-15-1 was collected till then.

The Revised Final Quit Rent Register of 1881 shows that the Inaji Berij of the village was Rs. 590-1-9. Jodi of Rs. 130-14-9 was due to Govt. and that with temporary Quit rent amount-ed to 188-4-4.

7. According to the Survey va-luation it stands as

Rs	As	P	Jodi with Quit Rent.
756	6	4	209-4-4

Local cess on the Survey valuation

47-4-5.

Irrigation cess now being collected

23-15-1.

thus making a demand of Rs. 280-3-6 from the village.

8. Rule XVII of the Survey Guarantee as amended by Govt. Proceedings No. 3786-95 dated 10/1 1st September 1889 lays down

that the Irrigation Cess will

merge in the future Survey-
valuation of all wet lands held
in Inam whether in Govt. villages
or in whole Inam villages and 1/17th
of such valuation will be collect-
-ed Similarly to a Jody but under
the designation of "Equivalent
of the Irrigation Cess," Separately
from, and in addition to the
quit-rent leviable on such lands
or villages, and be carried to the
account of the District Irrigation
Fund - But such wet lands in
whole Inam villages as may derive
their irrigation exclusively from
a tank, or other Source of irrigation
Situated wholly within Such villages
Shall not be liable to pay any irri-
-gation cess or the equivalent
thereof to the Government. -

The demand from the village
in accordance with this rule
is as follows: -

	Rs.	As.	P.
Jodi & Quit Rent.	209	—	—

Equivalent of the
Irrigation assessed
from the Survey valuation
of the wet lands which 35—13—4
stands as 573—"—"
at 1 anna per Rupee.

Local cess on the
recorded Value of 47—4—5.
the Inam.
Survey valuation being 7566

Rs. 292—1—5.

9. The Inami Superintendent
mentions in the Settlement
Register (herewith Submitted)
Page No. 19 that the Summuds per-
-mit the Inamdars to enjoy
the benefits from the Kuiluna-
-raj Kattay Channels running
through their village and allow
exemption from the water rate-
a Small Sum of 15—5 having been
imposed on this account and
has also noted that irrigation
cess is being collected under orders
of 1864.—

The Summud
of the 19th June
1813 above re-
-ferred to clearly
declares that
15½ Kanthiroy
Pagodas.—

10. Proceedings No. 1100-9/39 dated 12-5-85 direct in para 6 that every wet inam land under channels, whether charged with the water rate or not, should pay, like all Sarkar wet lands under channels, an irrigation cess at the rate of either.

(a) 8 annas per Khandi of Bijavari on the entire wet area, if the Taluk has not been Settled. or

(b) one anna per rupee of the Survey valuation of the entire wet area if the taluk has been Settled. -

11. When the orders of Government are thus explicit on the levy of the Irrigation cess I do not see that any further reference to Govt. on the Subject is necessary.

12. I therefore beg to be favored with instructions in the matter.

13. Under the Strict letter of the Rules the Inamdars are liable to pay more than what they have

hitherto payuig.

Kyokuzadan

Off. Dy Commissioner
Japan District

(3) LR
Diary No 50-92
Serial No 2

Read: Letter No 295 dated the 30th July 1892 from the Deputy Commissioner of the Hassan District, Submitting for orders a memo with vernacular papers connected with the complaint of Ramabhatta and others of Arkalgud Taluk with regard to the levy of irrigation cess on the wet lands of their Jodi village of Mattagôde under the Krishna-rajkatté Channel in the Arkalgud Taluk.

No. 6783 / R. 7.133-92 dt 5-10-93

Fr V.P. & Inam Regd. Send with P.P. dt 1-11-93.

Abstract of the case:—

Mattagôde was granted as a Jodi village to Narasimbhatta and another before 1811, in which year the Krishna-rajkatté Channel was constructed. In June 1813, H.H.

the

the late Maharaja issued a Samad directing that in addition to the Jodi of 29½ Pagodas, 15½ Pagodas be levied from the Jodidars on account of the additional benefit derived from the channel. On a further complaint ~~of~~ from the Jodidars, it was ordered in Novr 1823 that only a Jodi of 45 Pagodas should be collected and that no <u>nir-Sardi</u> need be levied. In 1865 Irrigation cess at 0—8—0 per Khandi was imposed on the wet lands below the channel, the amount of the cess being Rs. 23-15-1. The Jodidars objected to pay the Irrigation cess on the ground that over and above 45 Pagodas, they were not liable, under the Samad referred to above, to

pay anything. He has again represented that after the Survey Settlement, the cess on Government lands was written off, while that on Inam lands was being retained. The Survey Settlement of the Taluk took place in 1884-85. The Survey valuation of the village was fixed in 1889-90 at Rs. 756-6-0.

Order thereon: —

Government observe that Irrigation cess charged on Sirkar lands being merged in the wet assessment, a separate levy thereof is not called for. The case of the Inamdars is quite different and they must pay the Irrigation Cess under the Rules now in force. The enhanced

by the Jodidars was on account of the value of water, while the Irrigation Cess is for the maintenance of the work— two different things altogether.

Draft for approval.

2. It is not known whether all the lands in the village are irrigated under Govt works, or only some of them. The cess can be collected only on the value of the lands irrigated under Govt works. The Dy: Commr will regulate the demand accordingly with reference to the orders contained in Govt Pro: No 3786-95 of 1st Septr 1887. I submit a further Report

Chief Secretary.

30/9/93

To.

The Deputy Commr
Hassan Distt:,
with Ver: papers.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 5th October 1893.

READ :—

Letter No. 295, dated the 30th July 1892, from the Deputy Commissioner of the Hassan District, submitting for orders a Memo with Vernacular papers connected with the complaint of Ramabhatta and others of Arkalkud Taluk with regard to the levy of irrigation cess on the wet lands of their Jodi Village of Mattagôdé under the Krishnarajkatte channel in the Arkalgud Taluk.

Abstract of the case.

Mattagôdé was granted as a Jodi Village to Narsimbhatta and another before 1811, in which year the Krishnarajkatte channel was constructed. In June 1813 His Highness the late Maharaja issued a Sannad directing that in addition to the Jodi of 29½ Pagodas, 15½ Pagodas be levied from the Jodidars on account of the additional benefit derived from the channel. On a further complaint from the Jodidars, it was ordered in November 1823 that only a Jodi of 45 Pagodas should be collected and that no *nirsardi* need be levied. In 1865 Irrigation Cess at 0—8—0 per Khandi was imposed on the wet lands below the channel, the amount of the cess being Rs. 23—15—1. The Jodidars objected to pay the Irrigation Cess on the ground that over and above 45 Pagodas, they were not liable, under the Sannad referred to above, to pay anything. In 1890 they again represented that after the Survey Settlement, the Cess on Government lands was written off while that on Inam lands was being retained. The Survey Settlement of the Taluk took place in 1884-85. The Survey Valuation of the village was fixed in 1889-90 at Rs. 756—6—0.

No. 6783—R. F. 133-92, DATED, BANGALORE, 5TH OCTOBER 1893.

ORDER THEREON.—Government observe that Irrigation Cess charged on Sirkar lands being merged in the wet assessment, a separate levy thereof is not called for. The case of the Inamdars is quite different and they must pay the Irrigation cess under the Rules now in force. The enhanced Jodi referred to by the Jodidars was on account of the *value* of water, while the Irrigation Cess is for the *maintenance* of the work—two different things altogether.

2. It is not known whether *all* the lands in the village are irrigated under Government works, or only some of them. The Cess can be collected only on the value of the lands irrigated under Government works. The Deputy Commissioner will regulate the demand accordingly with reference to the orders contained in Government Proceedings No. 3786—95, dated 1st September 1887, and submit a further report.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Hassan District with Vernacular papers.

Deputy Commissioner of Hassan District

Exd.—M.A.

1893.

GOVERNMENT OF MYSORE.

REVENUE

PROCEEDINGS.

Dated 5th October 1893.

No. 6783.
R.F. 133-92.

Passing orders in the case of Ramabhatta and other Jodidars of Arkalgud Taluk with regard to the levy of Irrigation Cess on their wet lands in the Jodi Village of Mattagode under Krishnarajkatte channel.

Mysore Govt. C. Press, Bangalore.—18-10-93.—120.

Gen. Serial No. 30.]

15030
1895
R4159

From The Deputy Commissioner
L Hassan district

To 50-92
3
The Chief Secretary to the Govt
~~Dewan~~ of Mysore.

Dated 6th May 1895
Despatched
Received

Enclosures No. 11

General No. 840 of 1894-95.
No. 5.

In reply to No 6783 dated 5th October 94
RF. 133-92

SUBJECT.

Submitting further report in the case of Ramabhatta and other Jodidars of Arkal-gud Taluk with regard to the levy of irrigation cess on their wet lands &c

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References—(to be entered only in the Dewan's Office).

Returned 8/5

H Rao 9/5

Submitted with draft

13/5

No. 840 (4)
S.

Hassan District
Dated Hassan 6th May 1895

From

P. N. Punnaiya Esquire
Dy Commissioner
Hassan District

To, The Chief Secretary to the
Govt of Mysore,

Sir, Adverting to 2nd para of
Govt Proceedings No. 6783
No. 133-92 dated
5th October 1893, directing to submit
a further report with regard to
the complaint of Ramabhatta
and others of Arkalgud Taluk,
about the levy of irrigation cess
on wet lands of their Jodi village
of Mattagode, under the Krishna
-rajkatte channel in the Arkal
-gud Taluk, I have the honor to
State that it is reported by the
Amildar that all the wet and
garden lands in the village are
irrigated under Govt works
and that the irrigation cess at

X Channels

8 annas per Khandi which was (1864-65)
imposed in "Rakhtakshi" is still
retained unaltered.-

2. As directed in concluding
portion of the Proceedings above
referred to, the Amildar has
been directed to collect under
the recent ruling, the irriga-
-tion cess at one anna per rupee
on Rs. 573/ being the value of
wet and garden lands irriga-
-ted under Govt. works above
alluded to, instead of 8 annas
per Khandi.-

I have the honor to be,
Sir,
Your most obt. Servt.
M Timmaya

Dy Commissioner
Kaspan Division

Draft for Govt

Pr No 5071

Serial No 6

Read:—

Letter No. 840 dated 6th May 1895 from the Deputy Commissioner of the Hassan District, reporting with reference to Govt. Pro: No 6783 dated 5th Octr/93 R.T. 133-92 that all the wet & garden lands in the Village of Mattagode in the Arkulgode Taluk are irrigated under Government works & that the irrigation cess which was hitherto being collected at the rate of 8 annas per Khandi, will, under the recent rulings, be levied at one anna per rupee ~~of assessment~~ on Rs 573/. being the value of wet & garden lands thus irrigated under Govt. works.

3513

Order thereon. No 24219 dt 18/6/95 R.T. 133 of 92-93 Recorded with

that the value of garden lands is what has been ascertained by the Survey Dept, for under the rules the levy of this equivalent must be upon the survey valuation.

There is no reason why

the remark that the Deputy Commissioner should have stated what effect was not given in the present case, to the orders contained in para 6 of Govt Pro: No 1100-9/39 dated 12th May 1885, for the levy of the irrigation cess at the rate of one anna per rupee of the Survey valuation, as though the Survey Settlement of the Taluk took place in 1884-85. ~~It further report~~ should however be submitted as to the year from which effect would be given to the said order.)

Nov 1

~~Asst Collr & Sub~~

17/6/95

DB

To The Deputy Commissioner
Hassan District.

Submitted
17/6/95 The proforma within ( ) may be omitted as it might give rise to misunderstanding

17/6/95

No. Irrigation cess of 1/7th will be more than the levy of many Rupees

Gen. Serial No. 31.]

1895 — 110

OFFICE OF THE DEPUTY COMMISSIONER 8 JUL 95 R-8

From The Deputy Commissioner, Kaveri District.

To The Revenue Secretary to the Government of Mysore Bangalore.

Dated 5th July 1895.
Despatched "
Received "

Enclosures No. Proceedings

General No. 14
No. dcg.

Government Proceedings No. 24,219 / R.F. 133-92, Dated, 18th June 1895, recording the letter of this office No. 840, Dated 6th May 1895, regarding the levy of irrigation cess on the wet lands of Rambhatta and other Jodidars, in the village of Muttagode, under Krishnarajakatte, Channel, in the Arkalgud Taluk, with certain remarks.

Submitted with reference.

The Dy Com may be asked to report clearly at what rate he proposes the levy this I. Cess, the levy of which is brought to his attention by these orders

Govt Rev. No: 1747-57 & 30.7.94.

put up.

Submitted for orders

14/7/95

This is evidently a reply to the remarks made in the orders of Govt. The Dy Comr does not ask for any instructions or orders.

This may be filed.

Submitted

15-7-95

Recd 19/7/95 Recorded 20/7/95

According to the above, has the honor to invite attention to Government Proceedings No. 6783 R.F. 133-92 Dated the 5th October 1893, in which an abstract of the history of this case is given. The case was not decided pending the Contention of the Jagirdars that they were not liable to pay the same. —

Asstt. Secretary

Dept. of Commissioner
Hazara Division